American Rescue Plan Act

REPORTING AND SUBRECIPIENT/ PROJECT MONITORING

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Overview

- Reporting
- Project specific information
- Subrecipient Monitoring

APRA Important Dates

Tier	Recipient	Interim Report	Project and Expenditure Report	Recovery Plan Performance Report
1	States, U.S. territories, metropolitan cities and counties with a population that exceeds 250,000 residents	By August 31, 2021 or 60 days after receiving funding if funding was received by October 15, with expenditures by category. *Note: NEUs were not required to submit an Interim Report*	By January 31, 2022, and then 30 days after the end of each quarter thereafter *Note: NEUs were not required to submit a Project and Expenditure Report on January 31, 2022. The first reporting date for NEUs will be April 30, 2022.*	By August 31, 2021 or 60 days after receiving funding, and annually thereafter by July 31
2	Metropolitan cities and counties with a population below 250,000 residents that are allocated more than $10 million in SLFRF funding, and NEUs that are allocated more than $10 million in SLFRF funding.			
3	Tribal Governments that are allocated more than $30 million in SLFRF funding			
4	Tribal Governments that are allocated less than $30 million in SLFRF funding		By April 30, 2022, and then annually thereafter	
5	Metropolitan cities and counties with a population below 250,000 residents that are allocated less than $10 million in SLFRF funding, and NEUs that are allocated less than $10 million in SLFRF funding.			

Reporting – Required Information

PROJECTS

- Governments have a lot of control in this portion of reporting so use it to your advantage.

- Project names and descriptions should use buzz words from the final rule and the expenditure category descriptions.

- COVID should be referenced in every project description as the use of funds needs to relate back to being "caused by or made worse by COVID".

- Keep the scope of the project narrow, only **one expenditure category** can be used for a project. Pick one and focus on that language

Reporting- Required Information

OBLIGATIONS AND EXPENDITURES

PROJECT STATUS

- Not started, less than 50 percent, more than 50 percent, completed
- This does not have to be exact use your best judgement

PROJECT SPECIFIC REPORTING

Certain Project Expenditure Categories will have additional reporting

- Public Health and Economic Impacts

- Capital Expenditures

- Premium Pay

- Sewer and Water Projects

- Broadband Projects

Public Health and Economic Impacts

- Assistance to Households and Businesses/Nonprofits
  - Demographics
    - The system will give you options regarding impacted and disproportionately impacted populations.
    - You can choose more than one population if it fits the program design
    - The goal is to serve disproportionately impacted populations when possible
  - Number of people/businesses/nonprofits served by the program
    - This is number must consist of only new beneficiaries of the program.

Capital Expenditures and Infrastructure

- Location
  - Ideally the project will be located in a qualified census tract (QCT)
- Projects over $10,000,000 or have $1,000,000 in ARPA
  - The $10,000,000 threshold is total project cost not ARPA funds
  - Written justification for the project
    - Justification should discuss need for project and why the cost of the project is high.
  - Labor reporting
    - Certification that prevailing wages are paid to laborers working on the project. (AKA Davis Bacon).
    - Collective Bargaining Agreement
    - Prioritize local hires
    - Community Benefit Agreement

Davis-Bacon 101

- Select current wage based on project type
  - Building, residential, heavy, or highway
- Provide primary contractor with wage rates based on project
- Provide primary contractor with certified payroll form
- Set up a certified payroll reporting schedule with primary contractor
  - Should be every 2 weeks based on federal rule
- Review payroll forms for accuracy and only pay out ARPA funds when they are accurate

Premium Pay

- Critical sector designation- government services is an enumerated designation

- Number of workers receiving premium pay

- Brief statement about how they responded to the COVID crisis and why their work was essential

- Written justification for workers that were over 150% of the area median income and are exempt.

Water and Sewer Projects

- Median household income of the area served by the project
- Lowest quintile income of the service area

Broadband Infrastructure

- Confirm speed of the system

- Project specific information
    - Technology type
    - Miles of fiber in project
    - Total number of funded locations (households and businesses)
        - This should be reported by speed and type of location (household, business, community/government).

MONITORING

- Monitoring is for subrecipients only.

- UG does not discuss the specific standards that need to be used to monitor subrecipients.

- Recommendations
  - Performance report requirement
  - Risk assessment procedure
  - Onsight monitoring

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PERFORMANCE REPORTS

- When creating performance reports look at the expenditure category the project falls under
  - What is required to be reported out on for that category

- Performance reports at minimum should ask for:
  - Number of individuals served
  - Number of units of service provided
  - Ex. Food program reports out on how many individuals have used the program as well as how many meals have been provided

- Schedule of reporting
  - Monthly or quarterly

PERFORMANCE REPORTS

- Performance report requirements should be discussed in the subrecipient contract
  - Be specific on what information is to be reported and the schedule of reporting.
- Performance reports tied to funding
  - Awards can be made to subrecipients upfront.
  - Releasing funds on the same schedule of performance reports allows for the more oversight from the municipality.
  - Ideally the funding requested will be proportional to the number of people served
  - Ex. Subrecipient planned to serve 100 people, performance report 1 shows 35 people have been served, they would be allowed to request 35% of their funding.

Attachment B: Units of Service Report

Agency Name: _____   **Program Name:** _____

Preparer's Name: _____   **Phone Number:** _____

Calendar Mo. of Report _____   **Contract Period: 29th Year** _____

Type of Unit	Units Directly Applicable Toward Contract	
	Number of Units	Number of new persons served *this* month: (should match column A on Ethnicity Report)
		Notes
Total for Period		

RISK ASSESSMENTS

- Risk assessments should be done at the application phase and then throughout performance.

- Recommend making a risk assessment score card
  - Prior experience with federal grant funding
  - Staff turn over
  - Previous audit findings
  - Under performing on deliverables
  - Errors in reporting
  - Major changes to program design or program budget

- If possible task multiple employees with reviewing subrecipients for risk.

RISK ASSESSMENTS

- If a subrecipient is determined to be high risk by the assessment tool created by the municipality than on-sight monitoring needs to be scheduled.

- I recommend scheduling on-sight monitoring prior to the subrecipient receiving more than 50% of their award.

ON-SIGHT MONITORING

- On-sight monitoring is limited to reviewing records related to the funded project.

- Create a monitoring checklist or form.
  - Outline areas of the organization that will be reviewed.
  - Allow municipal employees to document findings.

- Documents that should be reviewed:
  - Accounting records
  - Accounting and financial processes and procedures
  - Documentation of individuals accessing the program
  - Record storage and retention procedures

ON-SIGHT MONITORING

- FINDINGS
  - Document findings from monitoring
  - Create remediation plan with subrecipient

- RECOMMENDATIONS
  - Do not allow subrecipient to draw down funding until remediation plan has been completed.

Thank you.

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